

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re: : Chapter 11
: :
EAST 44TH REALTY, LLC., : Case No 05-16167
: :
Debtor.
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NOTICE OF APPEAL

G Squared Associates, LLC, G Squared Management LLC, Allen Gutterman and Mark Gutterman hereby appeal under 28 U.S.C. § 158(a) to the United States District Court for the Southern District of New York from the September 12, 2007 Order of the Honorable Robert D. Drain of the United States Bankruptcy Court for the Southern District of New York dated September 12, 2007, and entered on September 13, 2007 authorizing Release of Escrowed Funds to Estate In Accordance With Court's August 9, 2007 Order. A copy of that Order is annexed hereto as Exhibit "A."

The names of all the parties to the Order appealed from and the names, addresses, and telephone numbers of their respective attorneys as follows:

Appellants

G Squared Associates, G Squared
Management LLC, Allen Gutterman and
Mark Gutterman
Represented by:
Herrick Feinstein LLP
2 Park Avenue
New York, NY 10016
Tel: 212-592-1400
Attn: Joshua J. Angel, Esq.

And

Larry I. Glick, P.C.
1305 Franklin Avenue
Garden City, NY 11530
Tel: 516-739-1111
Attn: Larry I. Glick, Esq.

Appellees

David R. Kittay, Chapter 11 Trustee for the Debtor
East 44th Realty, LLC
Kittay & Gershfeld, P.C.
100 White Plains Road
Tarrytown, NY 10591
Tel: 914-332-8000
Attn: Judith L. Siegel, Esq.

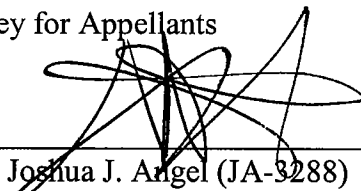
And

Proskauer Rose LLP
1585 Broadway
New York, NY 10036
Tel: 212-969-3000
Attn: Ronald Sernau, Esq.

Dated: New York, New York
September 21, 2007

HERRICK FEINSTEIN LLP
Attorney for Appellants

By: _____


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